

ABSTRACT

This study aimed to determine the effect of budget participation, information asymmetry, organizational culture, organizational commitment and budget emphasis on budgetary slack at official government of perpajakan Yogyakarta. This study used a questionnaire to collect data. While respondents consisted of officials in the agency structural / work units in the city of Yogyakarta government is certainly involved in the budgeting process. The formula used in the calculation of this research is the multiple linear regression. F test of the test results, it is known that the F value of 14,481 with signifikansinya 0.00, which means that the independent variable (budget participation, information asymmetry, organizational culture, organizational commitment, budget emphasis) significantly affects the dependent variable (budgetary slack).

The conclusion of this study is the budget participation, information asymmetry, organizational culture, organizational commitment and budget emphasis significant effect on budgetary slack at the Department Perpajakan Yogyakarta. Participation in partial budget does not significantly affect the budgetary slack. This major decision is due giver upper level managers. Despite the positive budgetary participation, meaning that mid-level managers participate in providing ideas or fill in the preparation of the budget, but the budget is a decisive upper level managers.

Key words: Influence Analysis of Budget Participation, Asymmetric Information, Culture and Organizational Commitment, and Buget Emphais Against budgetary Slack.